REMARKS

Applicant requests reconsideration and allowance of the subject patent application in light of the changes above and the remarks that follow.[1]

Claims 1-47 are pending. By this Amendment, claims 1 and 44-47 (previously 45-48) have been amended. Claims 44-47 (previously 45-48) were amended to correct their numbering. Support for the changes to claim 1 may be found in Applicant's published specification at, for example, paragraphs 0052-0053 and FIGs. 10A-10C.

Claim Objection

The claims were objected to because they were misnumbered starting at claim 44. (Office Action, p. 2.) As noted above, Applicant has amended claims 44-47 (previously 45-48) to correct this error. Withdrawal of the claim objection is respectfully requested.

Rejections Under 35 U.S.C. § 103(a)

Applicant traverses the rejection of claim 1 under 35 U.S.C. § 103(a) as allegedly not being patentable over *Wilkinson* in view of *O'Rourke* and *Hollander*. (Wilkinson, Joseph, Michael Cerullo, and Vasant Raval. Accounting Information Systems Essential Concepts and Applications Fourth Edition. New York: John Wiley and Sons, Inc., 2000. O'Rourke, John. "Creating Financial Information in XBRL". Strategic Finance June 2001: 55-57. Hollander, Anita Sawyer, Eric Denna, and J. Owen Cherrington. Accounting, Information Technology, and Business Solutions, Second Edition. Boston: McGraw-Hill Higher Education, 2000.) The purported combination of publications cannot support a rejection of claim 1 because the publications do not disclose or suggest, at least, "dynamically assigning at least one Attribute to at least one of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center; and the computer

---

[1] The Office Action contains statements characterizing the claims and related art. Regardless of whether any such statements are specifically addressed herein, Applicant's silence as to these characterizations should not be construed as acceptance of them.

system selectively displaying the at least one of said multiple accounts, said sub-account of one of the multiple accounts, and said entry in one of the multiple accounts based on the at least one Attribute," as recited in present claim 1.

The Examiner concedes that *Wilkinson* and *O'Rourke* do not disclose or suggest "assigning at least one Attribute to at least one of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center." (Office Action, p. 6.) Accordingly, *Wilkinson* and *O'Rourke* also do not disclose or suggest the above-identified features of present claim 1. *Hollander* does not overcome these deficiencies.

Hollander describes posting entries to financial statements in a traditional accounting information system. The Examiner cites pages 86-107 (21 pages) for allegedly showing the claimed "assigning at least one Attribute...." However, the Office Action does not explain what elements in *Hollander* the Examiner considers to correspond to the claimed features "Attributes," "logical pointer," "Attribute Group ID" or "Attribute Center." It is unclear why the Examiner believes these features to be taught. Indeed, *Hollander* appears to be silent as to the claimed "Attributes," "logical pointer," "Attribute Group ID" or "Attribute Center." It is respectfully requested that in any future Office Action including a rejection based on *Hollander*, the Examiner clarify how this publication is considered to teach the above-noted features of claim 1.

As best the Action can be understood, *Hollander* is cited for it's disclosure of related accounts. For example, on page 87 *Hollander* shows a general ledger accounts receivable after being updated based on entries in three other accounts. The relationships between *Hollander's* accounts are predefined. That is, when account information is combined into a financial statement, the information is presented according to predefined relationships. However, because the accounts and statements are predefined, *Hollander* cannot be

considered to disclose or suggest "*dynamically* assigning at least one Attribute" and "*selectively displaying* ... based on the at least one Attribute," as recited in claim 1.

For the reasons above *Wilkinson*, *O'Rourke* and *Hollander* each fail to disclose or suggest "dynamically assigning at least one Attribute to at least one of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, wherein the Attribute has a logical pointer to at least one Attribute Group ID or Attribute Center; and the computer system selectively displaying the at least one of said multiple accounts, said sub-account of one of the multiple accounts, and said entry in one of the multiple accounts based on the at least one Attribute," as recited in the claim 1. Accordingly, these publications, whether taken individually or in combination, cannot support a *prima facie* case for rejecting claim 1 under 35 U.S.C. 103(a). Applicant, therefore, respectfully requests that the rejection of claim 1 be withdrawn and the claim allowed.

Claims 2-7 and 15-47 depend from claim 1. Thus, these claims are allowable over the applied publications at least due to their dependence from claim 1, in addition to reciting other allowable subject matter.

Moreover, the Office Action does not appear to address the subject matter recited claims 15, 18-30 and 39-47.[2] Accordingly, no *prima facie* case of obviousness has been established with regard to claims 15, 18-30 and 39-47.

In addition, neither *Wilkinson, O'Rourke* nor *Hollander* disclose or suggest anything with regard to "a Smart Account," as recited in claims 21-30. The Examiner does not assert that the publications make any such disclosure or suggestions. Accordingly, taken individually or in combination, the applied references cannot support a rejection of claims 21-30 under 35 U.S.C. § 103(a).

---

[2] The Action includes a single, unbroken paragraph starting on page 3 and ending on page 6. The undersigned respectfully suggests that starting a new line for each claim feature would make the action much clearer.

Claims 8-14 were rejected under 35 U.S.C. § 103(a) as allegedly not being patentable over *Wilkinson*, *O'Rourke*, *Hollander* and *Needle*. (Needle, Sheldon. Guide to Small Business Accounting Software. Rockville: Computer Training Services, Inc., 1999.) Claims 8-14 depend from claim 1 and, thus, *Wilkinson*, *O'Rourke* and *Hollander* fail to disclose or suggest the same features of claims 8-14 that are recited in claim 1. *Needle* is relied on for allegedly disclosing "aligning data sequences side-by-side." However, *Needle* appears to be silent as to the above-identified features of claim 1, and the Examiner does not rely on *Needle* for any such disclosure or suggestion. Accordingly, when *Needle* is taken together with the purported combination of *Wilkinson*, *O'Rourke* and *Hollander*, these references cannot support a rejection of claims 8-14 under 35 U.S.C. § 103(a).

Conclusion

For the reasons set forth above, Applicant respectfully requests allowance of the pending claims. If additional fees are required for any reason, please charge Deposit Account No. 02-4800 the necessary amount.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: <u>December 29, 2008</u>   By: <u>/Steven Ashburn/</u>
Patrick Keane
Registration No. 32,858
Steven Ashburn
Registration No. 56,636

P.O. Box 1404
Alexandria, VA 22313-1404
703 836 6620

Customer No. 21839